

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: All Cases.

18-md-2865 (LAK)

**Request for International Judicial  
Assistance pursuant to the Hague  
Convention of  
18 March 1970 on the Taking of  
Evidence Abroad in Civil or  
Commercial Matters**

The United States District Court for the Southern District of New York presents its compliments to the appropriate judicial authority of the United Kingdom of Great Britain and Northern Ireland (the “United Kingdom”), and requests international judicial assistance to obtain evidence to be used in a civil proceeding before this court in the above captioned matter. This request is made pursuant to, and in conformity with, the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters.

This Court requests the assistance described herein as necessary in the interests of justice. The assistance requested is that the appropriate judicial authority of the United Kingdom compel the below named entity, by its Corporate Representatives, to produce documents and testimony.

It is expected, based on existing timetables, that (i) the fact discovery period for the above captioned cases will close on or around June 30, 2021, (ii) the submission of expert reports will follow shortly after the close of fact discovery, and expert discovery will be completed at or around the end of 2021, (iii) the parties will move for summary judgment in

early 2022, and (iv) the United States District Court for the Southern District of New York will schedule trial in or around 2022. A party moving for or opposing summary judgment must present evidence to support its arguments, as it does at trial, hence the following request which is made in support of the pending proceedings in New York.

The particulars of this Hague Evidence Request are as follows:

1. **Sender** Honorable Lewis A. Kaplan  
District Judge  
United States District Court for the Southern District of  
New York
2. **Central Authority of the Requested State** The Senior Master  
For the attention of the Foreign Process Section  
Room E16  
Royal Courts of Justice  
Strand  
LONDON WC2A 2LL
3. **Person to whom the executed request is to be returned** Neil J. Oxford  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, NY 10004-1482  
Tel.: (212) 837-6843  
Email: neil.oxford@hugheshubbard.com
4. **Specification of the day by which the requesting authority requires receipt of the response to the Letter of Request**

**Date** April 30, 2021

**Reason for Urgency** The fact discovery period is expected to close on or around June 30, 2021. Trial may be scheduled to occur in 2022, and the parties may move for summary judgment in early 2022 as well.

**IN CONFORMITY WITH ARTICLE 3 OF THE CONVENTION, THE UNDERSIGNED APPLICANT HAS THE HONOR TO SUBMIT THE FOLLOWING REQUEST:**

- 5a. **Requesting judicial authority (Article 3,a)** Honorable Lewis A. Kaplan  
District Judge  
United States District Court for the Southern District of  
New York

- 5b. To the competent authority of (Article 3,a)** The United Kingdom of Great Britain and Northern Ireland
- 5c. Names of the case and any identifying number** In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)

**6. Names and addresses of the parties and their representatives**

**a. Plaintiff**

Skatteforvaltningen  
Hannemanns Allé 25, DK-2300  
Copenhagen, Denmark

**Representatives**

William R. Maguire  
Marc A. Weinstein  
Neil J. Oxford  
Dustin P. Smith  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
United States

**b. Defendants**

See attached Schedule A.

**7. Nature of the Proceedings**

**a. Nature of the Proceedings**

In May and June 2018, Plaintiff Skatteforvaltningen (“SKAT”) filed 140 similar complaints in eleven different federal judicial districts. On October 3, 2018, the federal complaints were consolidated in this Multi-District Litigation (“MDL”) and assigned to the Honorable Lewis A. Kaplan. In February 2019, SKAT filed 43 additional complaints, which were consolidated into the MDL assigned to Judge Kaplan. On November 19, 2019, SKAT filed another complaint in the Southern District of New York, which has also been incorporated into the MDL.

This case stems from a fraudulent tax refund scheme to deceive SKAT into paying out over 12.7 billion Danish Kroner (“DKK”), the equivalent of approximately \$2.1 billion (US) of allegedly withheld dividend tax. Each of over 300 claimants purported to own

shares in Danish companies listed on the OMX Copenhagen 20 Index, the 20 most-traded stocks in Denmark. Danish companies are required to withhold 27% tax on dividends they pay to shareholders. Under certain double taxation treaties between Denmark and other countries, including the United States, this amount is reimbursable to certain non-Danish shareholders. The claimants, acting through their agents and representatives, applied to SKAT claiming repayments of amounts withheld on dividends that they purported to have earned on shares of Danish companies that they claimed to hold. These applications are alleged to have been fraudulent because the claimants did not own the shares that they claimed to own, did not earn the dividends they claimed to have earned, and/or were not entitled to the refund amounts they claimed. Based on the allegedly false refund claims submitted by the defendants in the MDL, SKAT asserts that it paid baseless withholding tax refund claims of approximately \$1.2 billion (US). Claimants, that were based in the United States, along with certain of their authorized representatives and other affiliated individuals and entities, are the Defendants in this MDL.

The claimants effectuated the scheme by appointing agents to apply to SKAT for refunds in respect of shares in Danish companies that they did not own or for which they were not otherwise entitled. The claimants each submitted refund claims seeking the full 27% withholding tax that had allegedly been withheld from distributions on shares of Danish companies the claimants purported to own. These claims were submitted through payment agents, which in turn submitted the claims to SKAT. Each entity claiming a withholding tax refund submitted to SKAT a “credit advice,” “income advice,” “tax voucher,” or similar document (a “Credit Advice”) created by a custodian (“Custodian”) that purported to show the claimant’s ownership of shares in Danish companies listed on the OMX Copenhagen 20 Index. Certain Custodians in this case, however, have indicated that the Custodians themselves did not

have custody of the securities reflected on their Credit Advices, but instead that they had custody accounts with other credit institutions (the “Sub-Custodians”) where the securities were held. Specifically, J.P. Morgan Securities plc (“J.P. Morgan”) is alleged to have served as a Sub-Custodian that held Danish Securities on behalf of certain Custodians, and by extension, certain Defendants in this MDL. As such, information related to the securities held by the Sub-Custodians, such as J.P. Morgan, is relevant to the issue as to whether the Defendants held the shares they purported to own, and so is pertinent to the claims in the MDL.

#### **b. Summary of Complaints**

The allegations in SKAT’s complaints in the consolidated actions are substantially similar. SKAT brought complaints against multiple classes of defendants that are subject to jurisdiction in the United States, including: “Plan Defendants,” the pension plans that submitted fraudulent dividend withholding tax refund claims to SKAT; “Authorized Representative Defendants,” individuals who signed powers of attorney authorizing payment agents to submit fraudulent dividend withholding tax refund claims to SKAT; and “Incorporator Defendants,” defendants who incorporated business entities associated with the Plan Defendants that submitted fraudulent dividend withholding tax refund claims to SKAT; as well as other affiliated individuals and entities. The complaints allege that between 2012 and 2015, Defendants submitted fraudulent requests for tax refunds to SKAT. Plaintiff SKAT asserts claims for fraud, aiding and abetting fraud, payment by mistake, unjust enrichment, negligent misrepresentation, and related claims.

### c. Summary of Defense

The Defendants have been heard in the context of this proceeding by way of their respective answers and responses to the complaints, and deny the facts set forth in support of the claims asserted in the complaints.

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| <b>8a. Evidence to be obtained or other judicial act to be performed (Article 3,d)</b> | Plaintiff SKAT seeks documents and witness examination on oral questions for not more than a total of seven hours from a responsible officer of J.P. Morgan Securities plc (" <u>J.P. Morgan</u> ")  |
| <b>8b. Purpose of the evidence or other judicial act sought</b>                        | <p>The documents requested from J.P. Morgan will demonstrate whether the Defendants made false representations regarding their ownership of shares in Danish companies; whether the Defendants owned shares in the Danish companies in which they purported to own shares or owned such shares in sufficient quantities to obtain dividends they claim to have received; the circumstances of Defendants' ownership of shares and receipt of dividends from the Danish companies in which Defendants purported to own shares; and whether Defendants were paid dividends from Danish companies in which they purported to own shares and from which Defendants purported to have received dividends, including whether Defendants had tax withheld on the dividends they purported to receive from Danish companies.</p> <p>Based on discussions between SKAT's counsel and JP Morgan, there is good reason to believe that the intended witness is privy to the information, and in a position to produce the documents, sought</p> |
| <b>9. Identity and address of any person to be examined (Article 3,e)</b>              | Corporate Representative of J.P. Morgan<br>25 Bank Street, Canary Wharf, Floor 23<br>London, GB-LND, E14 5JP, United Kingdom   |

**10. Questions to be put to the person to be examined or statement of the subject-matter about which they are to be examined (Article 3,f)**

The subject of the oral testimony will be:<sup>1</sup>

- a. J.P. Morgan's holding of Danish Securities and/or derivatives based on Danish Securities for the Custodians, Shah-Related Entities, or Shah-Related Individuals;
- b. J.P. Morgan's opening and maintenance of accounts for the Custodians, Shah-Related Entities, or Shah-Related Individuals;
- c. The Custodians', Shah-Related Entities', or Shah-Related Individuals' purchase, sale, lending, financing, or other trade or transfer of any Danish Security;
- d. Agreements between J.P. Morgan and the Custodians, Shah-Related Entities, or Shah-Related Individuals;
- e. The Custodians', Shah-Related Entities', or Shah-Related Individuals' receipt of Dividends based on Danish Securities into accounts at J.P. Morgan; and
- f. Authentication of documents produced pursuant to Paragraph 11, if necessary.

**11. Documents or other property to be inspected (Article 3,g)**

The United States District Court for the Southern District of New York requests that J.P. Morgan produce the following documents, described below, which are in its custody, possession or control, provide a business records certification in the form annexed hereto, and to answer questions upon oral deposition regarding the authenticity, purpose, and meaning of the documents so produced.

**a. Definitions**

- i. "Applicable Period" means January 1, 2012 until December 31, 2016.
- ii. "Custodians" means Argon Markets, BNP Securities Services SCA, ED&F Man Capital Markets Limited, Indigo Securities Ltd, Investec Bank PLC, Lindisfarne Partners LLP, North Channel Bank GmbH, Old Park Lane Capital PLC, Salgado Capital, Solo Capital

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1. Defined terms in this Section have the meanings provided in Section 11.a, *infra*.

Partners LLP, Telesto Markets LLP, and West Point Derivatives Ltd., and any of their affiliates, subsidiaries, predecessors, successors, assigns, principals, officers, directors, employees, agents, representatives, trustees, and attorneys.

iii. “Danish Securities” means shares of any one of the following Danish securities:

1. A.P. Møller Mærsk A/S
2. A.P. Møller Mærsk A/S A
3. A.P. Møller Mærsk A/S B
4. Auriga Industries A/S
5. Carlsberg A/S
6. Carlsberg A/S - B
7. CHR. Hansen Holding A/S
8. Coloplast A/S
9. Coloplast A/S - B
10. Dampskibsselskabet Norden A/S
11. Danske Bank A/S
12. DSV A/S
13. FLSmidth & CO A/S
14. Gn Store Nord A/S
15. H Lundbeck A/S
16. IC Company A/S
17. ISS World Services A/S
18. NKT Holding A/S
19. Novo Nordisk A/S
20. Novo Nordisk A/S B
21. Novozymes A/S
22. Novozymes A/S B
23. Pandora A/S
24. Simcorp A/S
25. Sydbank A/S
26. TDC A/S
27. Tryg A/S
28. Vestas Wind Systems A/S

iv. “Dividend(s)” means any dividend received as a result of any interest in a Danish Security, including, but not limited to, manufactured dividends and any other dividends not received directly from the entity that issued the dividend.

v. “J.P. Morgan” means J.P. Morgan Securities plc, and its affiliates, subsidiaries, predecessors, successors, assigns, principals, officers, directors, employees, agents, representatives, and attorneys.

vi. “Shah-Related Entity(ies)” means any company (including, but not limited to, Aesa S.a.r.L., Ganymede Cayman Limited, Elysium Global Limited, Elysium Global Dubai Limited, Old



Park Lane Capital PLC, Solo Capital Partners LLP, Telesto Markets LLP, and West Point Derivatives Ltd.) created, established, founded, or managed by Sanjay Shah.

- vii. “Shah-Related Individual(s)” means the principals, officers, directors, employees, agents, representatives and attorneys of Shah-Related Entities, including, but not limited to, Jas Bains, Sanjeev Dave, Anupe Dwala, Adam Forsyth, Graham McKenzie Horn, Gary Pitts, Nirav Patel, Craig David Price, Rajen Shah, Sanjay Shah, Jessica Spoto, Frank Vogel, and Dipti Vyas.

**b. Documents to be Produced**

- i. The list of the accounts at J.P. Morgan held by any Custodian, Shah-Related Entity, or Shah-Related Individual during the Applicable Period;
- ii. The account statements for J.P. Morgan accounts held by any Custodian, Shah-Related Entity, or Shah-Related Individual during the Applicable Period;
- iii. J.P. Morgan’s stock record showing holdings of Danish Securities by any Custodian, Shah-Related Entity, or Shah-Related Individual during the Applicable Period;
- iv. J.P. Morgan’s cash record showing any holdings of cash by any Custodian, Shah-Related Entity, or Shah-Related Individual during the Applicable Period;
- v. The Documents showing the ownership, purchase, sale, borrowing, lending, financing, or other trade or transfer or cancellation of any trade or transfer of any Danish Security (or derivatives based on any Danish Security) by or on behalf of any Custodian, Shah-Related Entity, or Shah-Related Individual during the Applicable Period;
- vi. The Documents, including SWIFT messages, demonstrating the receipt of any Dividend by J.P. Morgan, into the account of any Custodian, Shah-Related Entity, or Shah-Related Individual during the Applicable Period;
- vii. The Documents provided to J.P. Morgan during the opening of any account by any Custodian, Shah-Related Entity, or Shah-Related Individual; and
- viii. The Contracts or Agreements dated or with effect during the Applicable Period between J.P. Morgan and any Custodian, Shah-Related Entity, or Shah-Related Individual.

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| <b>12. Any requirement that the evidence be given on oath or affirmation and any special form to be used (Article 3,h)</b>                                   | The examinations shall be taken under the Federal Rules of Civil Procedure of the United States of America, except to the extent such procedure is incompatible with the law of the United Kingdom. The testimony shall be given under oath.  |
| <b>13. Special methods or procedure to be followed (Articles 3,i and 9)</b>  | The United States District Court for the Southern District of New York further requests that the Parties' representatives or their designees, a court reporter, and a videographer be permitted to be present during the examination and make a verbatim record of the proceedings; and that the representatives or designees be permitted to examine and cross-examine the witnesses directly.   |
| <b>14. Request for notification of the time and place for the execution of the Request and identity and address of any person to be notified (Article 7)</b> | <p>It is requested that testimony be taken at such place, date, or time as ordered by the Royal Courts of Justice and/or as otherwise scheduled by the representatives of the Plaintiffs and/or as otherwise agreed to by the witnesses and the respective representatives of the Parties.</p> <p>Notice thereof should be made to Plaintiff's counsel:<br/>Richard Dickman<br/>Pinsent Masons LLP<br/>30 Crown Place<br/>Earl Street<br/>London EC2A 4ES</p> |
| <b>15. Request for attendance or participation of judicial personnel of the requesting authority at the execution of the Letter of Request (Article 8)</b>   | None.   |

**16. Specification of privilege or duty to refuse to give evidence under the law of the State of origin (Article 11, b)**

Under the laws of the United States, a party has a privilege to refuse to disclose the contents of a confidential communication between that party and an attorney that was made for the purpose of obtaining legal advice.

Parties also enjoy limited privileges not relevant here, such as communications between physician and patient, psychotherapist and patient, husband and wife, or clergy and penitent.

United States law also recognizes a testimonial privilege for individuals against criminal self-incrimination. This privilege does not apply to production of documents by an entity such as J.P. Morgan.

Outside the strict area of privilege, certain limited immunities are available that may place restrictions on the giving of evidence, such as the limited protection of documents created by attorneys in anticipation of litigation.

**17. The fees and costs incurred which are reimbursable under the second paragraph of Article 14 or under Article 26 of the Convention will be borne by**

SKAT

Date of Request:

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Signature and Seal of the  
Requesting Authority

**SCHEDULE A – DEFENDANTS AND REPRESENTATIVES**

<b>Defendant</b>	<b>Representative</b>
AvaniX Management LLC AvaniX Management LLC Roth 401K Plan Batavia Capital Pension Plan Calypso Investments Pension Plan Cavus Systems LLC Cavus Systems LLC Roth 401(K) Plan Hadron Industries LLC Hadron Industries LLC Roth 401(K) Plan Jocelyn Markowitz Richard Markowitz RJM Capital Pension Plan RJM Capital Pension Plan Trust Routt Capital Pension Plan Routt Capital Trust	<b>Alan E. Schoenfeld</b> WilmerHale 7 World Trade Center 250 Greenwich Street New York, NY 10007  Tel: (212) 295-6401 alan.schoenfeld@wilmerhale.com
David W. Freelove Del Mar Asset Management Saving & Retirement Plan Federated Logistics LLC 401(K) Plan John C. Doscas Sterling Alpha LLC 401(K) Profit Sharing Plan	<b>Bryan C. Skarlatos</b> <b>Eric Smith</b> Kostelanetz & Fink, LLP 7 World Trade Center 250 Greenwich Street, 34th Fl. New York, NY 10007  Tel: (212) 808-8100 bskarlatos@kflaw.com esmith@kflaw.com

<p>             Azalea Pension Plan              Basalt Ventures LLC Roth 401(K) Plan              Bernina Pension Plan              Bernina Pension Plan Trust              Elizabeth Van Merkensteijn              John Van Merkensteijn              Michelle Investments Pension Plan              Omineca Pension Plan              Omineca Trust              Remece Investments LLC Pension Plan              Starfish Capital Management LLC Roth 401(K) Plan              Tarvos Pension Plan              Voojoo Productions LLC Roth 401(K) Plan              Xiphias LLC Pension Plan           </p>	<p> <b>Caroline Ciralo</b>  <b>Sharon L. McCarthy</b>  <b>Nicholas S. Bahnsen</b>              Kostelanetz &amp; Fink, LLP              601 New Jersey Avenue, NW              Suite 620              Washington, DC 20001                Tel: (202) 875-8000              cciralo@kflaw.com              smccarthy@kflaw.com              nbahnsen@kflaw.com           </p>
<p>             Robert Klugman              Aerovane Logistics LLC Roth 401(K) Plan              Edgepoint Capital LLC Roth 401(K) Plan              Headsail Manufacturing LLC Roth 401(K) Plan              The Random Holdings 401K Plan           </p>	<p> <b>David L. Goldberg</b>              Katten Muchin Rosenman LLP              575 Madison Avenue              New York, NY 10022                Tel: (212) 940-6787              david.goldberg@kattenlaw.com           </p>
<p>             Acer Investment Group LLC              Alexander Jamie Mitchell III              American Investment Group of New York, L.P.              Pension Plan              Darren Wittwer              David Schulman              DW Construction, Inc. Retirement Plan              Joan Schulman              Kamco Investments, Inc. Pension Plan              Kamco LP Profit Sharing Pension Plan              Linden Associates Defined Benefit Plan              Moira Associates LLC 401 (K) Plan              Newsong Fellowship Church 401 (K) Plan              Riverside Associates Defined Benefit Plan              Robert Crema              Stacey Kaminer           </p>	<p> <b>John C. Blessington</b>  <b>Brandon R. Dillman</b>  <b>Michael Waller</b>              K&amp;L Gates LLP              State Street Financial Center, One              Lincoln Street              Boston, MA 02111                Tel: (617) 261-3100              john.blessington@klgates.com              brandon.dillman@klgates.com              michael.waller@klgates.com           </p>

<p>Acorn Capital Corporation Employee Profit Sharing Plan  Acorn Capital Strategies LLC Employee Pension Profit Sharing Plan &amp; Trust  Cambridge Way LLC 401K Profit Sharing Plan  Gregory Summers  Shreepal Shah</p>	<p><b>John Hanamirian</b>  Hanamirian Law Firm  30 Wall Street  New York, NY 10005</p> <p>Tel: (856) 793-9092  jmh@hanamirian.com</p>
<p>Ackview Solo 401K Plain  Aerovane Logistics LLC Roth 401(K) Plan  Blackrain Pegasus LLC Solo 401K Plan  Blue Ocean Equity LLC Retirement Plan &amp; Trust  Bradley Crescenzo  Carl Andrew Vergari  Cole Enterprises USA Retirement Plan &amp; Trust  CSCC Capital Pension Plan  Delgado Fox LLC Solo 401K Plan  Doston Bradley  Edgepoint Capital LLC Roth 401(K) Plan  FiftyEightSixty LLC Solo 401K Plan  Gavin Crescenzo  Gyos 23 LLC Solo 401K Plan  Headsail Manufacturing LLC Roth 401K Plan  JML Capital LLC 401K Plan  John LaChance  Kevin Kenning  KK Law Firm Retirement Plan Trust  Matthew Tucci  Mitchell Protass  Natoli Management Pension Plan  Nova Fonta Trading LLC 401K Plan  NYCATX LLC Solo 401K Plan  OneZeroFive LLC Solo 401K Plan  Pegasus Fox 23 LLC Solo 401K Plan  RAK Investment Trust  Robert Klugman  Roger Lehman  Sanford Villa Pension Plan  Sean P. Driscoll  Svetlin Petkov  The 78 Yorktown Pension Plan  The Aria Pension Plan  The Aston Advisors LLC 401K Plan  The Atlantic DHR 401K Plan</p>	<p><b>Mark Allison</b>  <b>Zhanna Ziering</b>  Caplin &amp; Drysdale, Chartered  600 Lexington Avenue, 21st Floor  New York, NY 10022</p> <p>Tel: (212) 379-6000  mallison@capdale.com  zziering@capdale.com</p>

<p>The Balmoral Management LLC 401K Pension Plan</p> <p>The Beech Tree Partners 401K Plan</p> <p>The Belforte Pension Plan</p> <p>The Bella Consultants Pension Plan</p> <p>The Blackbird 401K Plan</p> <p>The Bradley London Pension Plan</p> <p>The Bravos Advisors 401K Plan</p> <p>The Busby Black 401K Plan</p> <p>The Cambridge Town Line Pension Plan</p> <p>The Canada Rock LLC 401K Plan</p> <p>The Cardinal Consulting Pension Plan</p> <p>The Chambers Property Management, LLC 401K Plan</p> <p>The Costello Advisors Pension Plan</p> <p>The Crow Associates Pension Plan</p> <p>The Diamond Scott Capital Pension Plan</p> <p>The Dink 14 LLC 401K Plan</p> <p>The DMR Pension Plan</p> <p>The Dosmon BLY Pension Plan</p> <p>The Egret Associates LLC 401K Plan</p> <p>The Eskin Pension Plan</p> <p>The Everything Clean LLC 401K Plan</p> <p>The Fieldcrest Pension Plan</p> <p>The FWC Capital LLC Pension Plan</p> <p>The Green Group Site Pension Plan</p> <p>The Hawk Group Pension Plan</p> <p>The Heron Advisors Pension Plan</p> <p>The Hibiscus Partners LLC 401K Plan</p> <p>The Hoboken Advisors LLC 401K Plan</p> <p>The Hotel Fromance Pension Plan</p> <p>The Houston Rocco LLC 401K Plan</p> <p>The India Bombay LLC 401K Pension Plan</p> <p>The ISDB Pension Plan</p> <p>The Jayfran Blue Pension Plan</p> <p>The Joanne E. Bradley Solo 401K Plan</p> <p>The JT Health Consulting LLC 401K Plan</p> <p>The Jump Group LLC 401K Plan</p> <p>The KASV Group Pension Plan</p> <p>The Kodiak Capital Pension Plan</p> <p>The Krabi Holdings LLC 401K Plan</p> <p>The Kyber Pension Plan</p> <p>The Lakeview Advisors 401K Plan</p> <p>The LBR Capital Pension Plan</p> <p>The Lerici Capital Pension Plan</p> <p>The Ludlow Holdings 401K Plan</p>	
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The M2F Wellness LLC 401K Plan The Maple Advisors LLC 401K Plan The Monin Amper Pension Plan The Mountain Air LLC 401K Plan The MPQ Holdings LLC 401K Plan The Mueller Investments Pension Plan The NYC Stanismore Pension Plan The Oak Tree One 401K Plan The Oaks Group Pension Plan The Osprey Assocs. LLC 401K Plan The Patrick Partners Conglomerate Pension Plan The Petkov Management LLC 401K Plan The Petkov Partners Pension Plan The Proper Pacific LLC 401K Plan The Random Holdings 401K Plan The RDL Consulting Group LLC Pension Plan The Regoleth Pension Plan The Robin Daniel Pension Plan The Saba Capital LLC 401K Plan The Sandpiper Pension Plan The Sea Bright Advisors LLC 401K Plan The Sector 230 LLC 401K Plan The Shapiro Blue Management LLC 401K Plan The Sinclair Pension Plan The SKSL LLC Pension Plan The Skybax LLC 401K Plan The Snow Hill Pension Plan The SPKK LLC 401K Plan The Stark Pension Plan The Stor Capital Consulting LLC 401K Plan The SVP 401K Plan The Tag Realty Advisors LLC 401K Plan The Texas Rocco LLC 401K Plan The Throckmorton Advisors 401K Plan The TTKJ LLC 401K Plan The Valerius LLC Solo 401K Plan The Wave Maven LLC 401K Plan The West River Pension Plan The Westport Advisors LLC 401K Plan The Westridge Ave LLC 401K Plan The Zen Training LLC 401(K) Plan Thomas Kertelits Todd Bergeron Vincent Natoli	
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<p>Andrea Tew Autoparts Pensions Group Trust Bernard Tew Bluegrass Investment Management, LLC Bluegrass Investment Management, LLC Retirement Plan Bluegrass Retirement Group Trust Casting Pensions Group Trust Central Technologies Pensions Group Trust Industrial Pensions Group Trust Stephanie Tew SV Holdings, LLC Retirement Plan Tew Enterprises, LLC Retirement Plan Tew, LP Retirement Plan Vincent Tew</p>	<p><b>Mark J. Hyland</b> <b>Thomas Ross Hooper</b> Seward &amp; Kissel LLP One Battery Park Plaza New York, NY 10004</p> <p>Tel: (202) 737-8833 hyland@sewkis.com hooper@sewkis.com</p> <p><b>Philip W. Collier</b> <b>John W. Pollom</b> Stites &amp; Harbison PLLC 400 West Market Street Suite 1800 Louisville, Kentucky 40202 Tel: (502) 587-3400 pcollier@stites.com jpollom@stites.com</p>
<p>Scott Goldsetein Sheldon Goldstein The Goldstein Law Group PC 401(K) Profit Sharing Plan</p>	<p><b>Martin H. Kaplan</b> <b>Kari Parks</b> Gusrae Kaplan Nusbaum PLLC 120 Wall Street New York, New York 10005</p> <p>Tel: (212) 269-1400 mkaplan@gusraekaplan.com kparks@gusraekaplan.com</p>

<p> Albedo Management LLC Roth 401(K) Plan  Ballast Ventures LLC Roth 401(K) Plan  Bareroot Capital Investments LLC Roth 401(K) Plan  Battu Holdings LLC Roth 401K Plan  Cantata Industries LLC Roth 401(K) Plan  Cedar Hill Capital Investments LLC Roth 401(K) Plan  Crucible Ventures LLC Roth 401(K) Plan  David Zelman  Dicot Technologies LLC Roth 401(K) Plan  Eclouge Industry LLC Roth 401(K) Plan  Edwin Miller  Fairlie Investments LLC Roth 401(K) Plan  First Ascent Worldwide LLC Roth 401(K) Plan  Fulcrum Productions LLC Roth 401(K) Plan  Green Scale Management LLC Roth 401(K) Plan  Joseph Herman  Keystone Technologies LLC Roth 401(K) Plan  Limelight Global Productions LLC Roth 401(K) Plan  Loggerhead Services LLC Roth 401(K) Plan  Monomer Industries LLC Roth 401(K) Plan  PAB Facilities Global LLC Roth 401(K) Plan  Perry Lerner  Pinax Holdings LLC Roth 401(K) Plan  Plumrose Industries LLC Roth 401K Plan  Roadcraft Technologies LLC Roth 401(K) Plan  Robin Jones  Ronald Altbach  Sternway Logistics LLC Roth 401(K) Plan  Trailing Edge Productions LLC Roth 401(K) Plan  True Wind Investments LLC Roth 401(K) Plan  Tumba Systems LLC Roth 401(K) Plan  Vanderlee Technologies Pension Plan  Vanderlee Technologies Pension Plan Trust </p>	<p> <b>Michelle A. Rice</b>  Kaplan Rice LLP  142 West 57th Street, Suite 4A  New York, NY 10019   Tel: (212) 235-0300  mrice@kaplanrice.com </p>
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ED&F Man Capital Markets, Ltd.	<p><b>Neil S. Binder</b>  Binder &amp; Schwartz, LLP  366 Madison Avenue, 6th Floor  New York, NY 10017</p> <p>Tel: (212) 510-7031  nbinder@binderschwartz.com</p>
George Hofmeister JSH Farms LLC 401(K) Plan KRH Farms LLC 401(K) Plan MGH Farms LLC 401(K) Plan MSJJ Retirement Group Trust SRH Farms LLC 401(K) Plan Triton Farms LLC 401(K) Plan	<p><b>Sheldon S. Toll</b>  Law Office of Sheldon S. Toll PLLC  29580 Northwestern Hwy., Ste. 1000  Southfield, MI 48034  Tel: (248) 797-9111  sst@lawtoll.com</p> <p><b>James O'Toole</b>  Smith &amp; O'Toole, PLLC  2333 Alexandria Dr.  Lexington, KY 40504  Tel: (859) 514-6072</p> <p>114 N.2nd St., Ste. A  Richmond, KY 40475  Tel: (859) 575-2639  jotoole@smithotoole.com</p>
Sander Gerber Sander Gerber Pension Plan	<p><b>Stephen D. Andrews</b>  <b>Amy B. McKinlay</b>  Williams &amp; Connolly LLP  725 Twelfth Street, N.W.  Washington, DC 20005</p> <p>Tel: (202) 434-5000  sandrews@wc.com  amckinlay@wc.com</p>

Michael Ben-Jacob	<b>Thomas E.L. Dewey</b> <b>David S. Pegno</b> <b>Sean Mullen</b> Dewey Pegno & Kramarsky LLP 777 Third Avenue New York, NY 10017  Tel: (212) 943-9000 tdewey@dpklaw.com dpengo@dpklaw.com smullen@dpklaw.com
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California Catalog Company Pension Plan Davin Investments Pension Plan DFL Investments Pension Plan Laegeler Asset Management Pension Plan Next Level Pension Plan Rajan Investments LLC Pension Plan Spirit on the Water Pension Plan	<b>Gabrielle S. Friedman</b> Lankler Siffert & Wohl LLP 500 Fifth Avenue New York, NY 10110  Tel: (212) 921-8399 gfriedman@lswlaw.com
2321 Capital Pension Plan Bowline Management Pension Plan Lion Advisory Inc. Pension Plan	<b>Robert H. Pees</b> Akin Gump Strauss Hauer & Feld LLP One Bryant Park Bank of America Tower New York, NY 10036  Tel: (212) 872-1000 rpees@akingump.com

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**UNREPRESENTED DEFENDANTS**

<b>Defendant</b>	<b>Address</b>
Raubritter LLC Pension Plan	160 Central Park South, 1726 New York, NY 10019

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

18-md-2865 (LAK)

This document relates to: All Cases.

**DECLARATION OF \_\_\_\_\_ CERTIFYING RECORDS  
OF REGULARLY CONDUCTED BUSINESS ACTIVITY  
PURSUANT TO FEDERAL RULE OF EVIDENCE 902(12)**

I, \_\_\_\_\_, hereby declare and certify the following  
pursuant to Federal Rule of Evidence 902(12):

1. I am currently employed by J.P. Morgan Securities plc – London Branch  
("J.P. Morgan"). My official title is \_\_\_\_\_.

2. By reason of my position and experience, I am a duly authorized custodian  
of records, or qualified witness, for J.P. Morgan, and have authority to certify the records herein  
described.

3. In response to an order of [the Court of the United Kingdom] dated  
\_\_\_\_\_, ordering the production of documents identified in a Letter of Request from the  
District Court of the Southern District of New York dated \_\_\_\_\_, J.P. Morgan  
produced [identification of documents, such as production volume or Bates number] to Neil J.  
Oxford, Esq., counsel for Skatteforvaltningen in this matter.

4. In my capacity as custodian of records for J.P. Morgan, I certify that, aside from the production number, the records listed above are true and correct copies of records extracted from J.P. Morgan's business records maintained in the ordinary course of its business.

5. The records listed above were:

a. Made by J.P. Morgan personnel at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, persons with knowledge of those matters;

b. Kept by J.P. Morgan personnel in the course of J.P. Morgan's regularly conducted business activities; and

c. Made by the regularly conducted activities as a regular practice.

I certify under penalty of perjury that the foregoing is true and correct.

Date:

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